

# Assessor

Bruce Dear, Assessor

## MISSION STATEMENT

To complete all statutorily mandated property tax assessments as a means to fund government services. Complete all assessment responsibilities at the least possible cost to the public, in a timely and responsive manner that reflects quality, integrity, and fairness. Strive to be a source of accurate and timely property information for local government and the community.

## ASSESSOR FUND 100 / APPROPRIATION 10370

	Actual 2003-04	Actuals 2004-05	Requested 2005-06	Recommended 2005-06	Change %	Adopted 2005-06
<b>Expenditures</b>						
Salaries and Employee Benefits	\$ 5,333,755	\$ 5,966,574	\$ 7,088,785	\$ 7,088,785	19%	\$ 7,088,785
Services and Supplies	618,631	586,121	743,376	676,894	15%	676,894
Capital Assets	-	51,215	7,100	7,100	-86%	7,100
Intra Fund Charges	32,390	34,836	45,568	45,568	31%	45,568
<b>Gross Budget:</b>	<u>5,984,776</u>	<u>6,638,746</u>	<u>7,884,829</u>	<u>7,818,347</u>	18%	<u>7,818,347</u>
Intra Fund Credits	(124,119)	(39,233)	(58,470)	(48,470)	24%	(48,470)
<b>Net Budget:</b>	<u>\$ 5,860,657</u>	<u>\$ 6,599,513</u>	<u>\$ 7,826,359</u>	<u>\$ 7,769,877</u>	18%	<u>\$ 7,769,877</u>
<b>Revenue</b>						
Intergovernmental Revenue	\$ 628,047	\$ 628,047	\$ 568,047	\$ 568,047	-10%	\$ -
Charges for Services	2,620,106	2,945,329	2,770,000	2,770,000	-6%	2,770,000
Miscellaneous Revenue	75,397	75,999	61,850	61,850	-19%	61,850
<b>Total Revenue:</b>	<u>3,323,550</u>	<u>3,687,956</u>	<u>3,399,897</u>	<u>3,399,897</u>	-8%	<u>2,831,850</u>
<b>Net County Cost:</b>	<u>\$ 2,537,107</u>	<u>\$ 2,911,557</u>	<u>\$ 4,426,462</u>	<u>\$ 4,369,980</u>	50%	<u>\$ 4,938,027</u>
Allocated Positions	85	85	85	85	0%	85

## CORE FUNCTION

### Assessor Services

Complete annual and supplemental assessment rolls for all property in the County that is subject to local assessment. Perform business property audits to ensure compliance and equalization of business-property assessments. Provide property information for local government, property owners and the business community.

### FY 2004-05 Major Accomplishments

- Completed approximately 41,600 reappraisable events for enrollment on the 2005 property assessment roll.
- Mapped more than 4,000 new property assessment parcels, as density of property ownership increased significantly for a sixth consecutive year.
- Added approximately \$4 billion of additional property value to the annual assessment roll due to the high level of new construction, an active resale market and escalating property values.
- Completed a larger, more complex workload using approximately 5,000 less labor hours than in the prior year, as a result of dedicated teamwork and assessment process efficiencies.
- Completed updating of all Assessor base map layers and loaded information into the County's Graphic Information Systems (GIS) server.

### Administration & Financial Services

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- Completed mandatory audit workload that increased 60% over the prior year based on an influx of new business.
- Continued legendary customer services with a timely response to approximately 45,000 telephone calls and 600 written inquiries. Also accommodated about 26,000 website inquiries.

## FY 2005-06 Planned Accomplishments

- Complete approximately 42,000 reappraisable events for enrollment on the 2006 assessment roll.
- Continue to expand document-imaging efforts to maximize space utilization and cost effective use of computer systems.
- Continue enhancement of public service via web-based public assessment inquiry, on-line availability to assessment related forms, and evaluation of electronic property assessment form filing.
- Continue to provide timely maintenance and update of the electronic base-map layers maintained by the Assessor for the County's GIS.
- Continue to complete an increased workload of mandatory audits.
- Complete an increased workload of assessment appeals.

## Department Comments

The number of property assessments continues to grow as a result of countywide property development. Property assessment driven revenue increases to the County have been dramatic. Real estate values continue to increase at a rate far in excess of inflation; fueled by a demand that exceeds supply, compounded by low interest rates. As the complexity and average value per assessment event continues to increase so does the sophistication of the property owners. Assessor staff continue to interact with increased numbers of estate planners, tax attorneys, Certified Public Accountants (CPA) and tax agents as opposed to working directly with property owners.

Staffing remains a key department issue as workload has grown in size and complexity. Thirty-seven percent of our permanent staff was hired within the past four years. Many new staff members were hired at an entry level because we were unable to recruit more experienced candidates. The ability to fill staffing vacancies timely, and with well-qualified candidates, is the key to sustained success at completing our mission.

The Assessor provides statewide leadership in the assessment of property as a past president of the California Assessors' Association (CAA). The Assessor currently serves as a member of the CAA Executive Committee.

The department will continue to put a high priority on responsive customer service as we adjust resources to accommodate any budget limitations.

With a results oriented management model, the Assessor Department has the leadership, teamwork and innovative spirit to accept the challenges of FY 2005–06.

## County Executive Comments and Recommendations

Salaries and benefits have increased due to standard merit and benefit increases. Services and supplies have also increased over the prior year, partially due to the need to replace computers. These increases are offset by increases in revenues and expected salary savings due to vacancies and staff turnover. The Assessor Department receives revenues from various sources including supplemental property taxes, tax administration fees, and a grant from the State of California for property tax administration. The State's proposed budget included a reduction in the State grant, therefore this revenue has been budgeted at \$60,000 less than in prior years. Increases in other revenues are sufficient to offset this impact to the budget.

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A request for computer replacements in the amount of \$66,118 was included in the budget. The Assessor has agreed to replace half the necessary computer replacements in FY 2004-05, which will allow future computer replacements to be accomplished over a two-year period.

## Final Budget Changes from the Proposed Budget

The State of California eliminated funding for the Property Tax Administration Program (PTAP) for this fiscal year and, as a result, the Assessor's final budget adjustments include a corresponding revenue reduction for PTAP funding (\$568,047).

## CORE FUNCTION: ASSESSOR

### Property Assessment Program

**Program Purpose:** To annually determine the assessed value of all taxable real and personal property, as specified by state and federal statutes.

**Total Expenditures:** \$6,848,064

**Total Staffing:** 74.30

- **Key Intended Outcome:** Produce a complete, accurate and timely assessment roll.

Property Assessment Indicators:	Actual 2002-03	Actual 2003-04	Actual 2004-05	Projected 2005-06
# of appraisals completed due to property transfers	20,916	20,976	17,911	21,000
# of labor hours per appraisal for appraisals completed due to property transfers	.86	.79	.47	.80
# of appraisals completed due to new construction	15,262	16,048	14,953	16,000
# of labor hours per appraisal for appraisals completed for new construction	1.79	1.64	1.23	1.60
# of non-Proposition 13 annual real property assessments completed	7,962	7,606	6,174	7,600
# of exemptions processed	13,065	15,834	14,246	15,100
# of unsecured appraisals (e.g. businesses, mobile homes, airplanes, boats, etc.)	12,441	15,633	15,949	16,000
# of labor hours per appraisal for assessments of unsecured properties	.66	.54	.72	.60
# new assessment parcels mapped	5,422	7,265	9,541	7,000
# of supplemental assessments	33,302	28,087	30,032	36,000
# of assessment appeals per 1,000 assessments	2.28	2.26	.87	2.00
# of labor hours per assessment appeal	8.91	8.47	10.46	14.00

**Program Comments:** Real estate development and re-sale activity remains strong. The department will face a robust, increasingly complex workload again this year. For the third consecutive year, we anticipate being able to

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reduce the total labor hours required to complete this program, as the result of positive leadership, process innovation and effective risk management. We continue to struggle with key department vacancies.

## Audit Program

**Program Purpose:** Audit the records of locally assessable business property, to verify accuracy of assessment for compliance and equalization purposes.

**Total Expenditures:** \$438,276

**Total Staffing:** 4.80

- **Key Intended Outcome:** Complete all mandatory audits and a representative number of non-mandatory audits.

Audit Indicators:	Actual 2002-03	Actual 2003-04	Actual 2004-05	Projected 2005-06
# of mandatory audits completed	100	90	135	135
# of labor hours per mandatory audit	37.05	39.33	26.77	32.00
# of non-mandatory audits completed	1	1	7	8
# of labor hours per non-mandatory audit	16.15	37.25	21.0	20.00

**Program Comments:** Mandatory audits will again increase in number and level of complexity. Property owner representatives are typically experienced tax managers, CPAs or attorneys. As indicated in last year's program comments, Assessor Department auditors as a group are relatively new employees with modest experience. The division manager position remains vacant.

## Public Information & Geographic Information System Program

**Program Purpose:** To provide county property owners with assessment guidelines, information and assistance. Provide property system data to other government entities and businesses. Maintain base countywide GIS parcel level property information.

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**Total Expenditures:** \$540,019

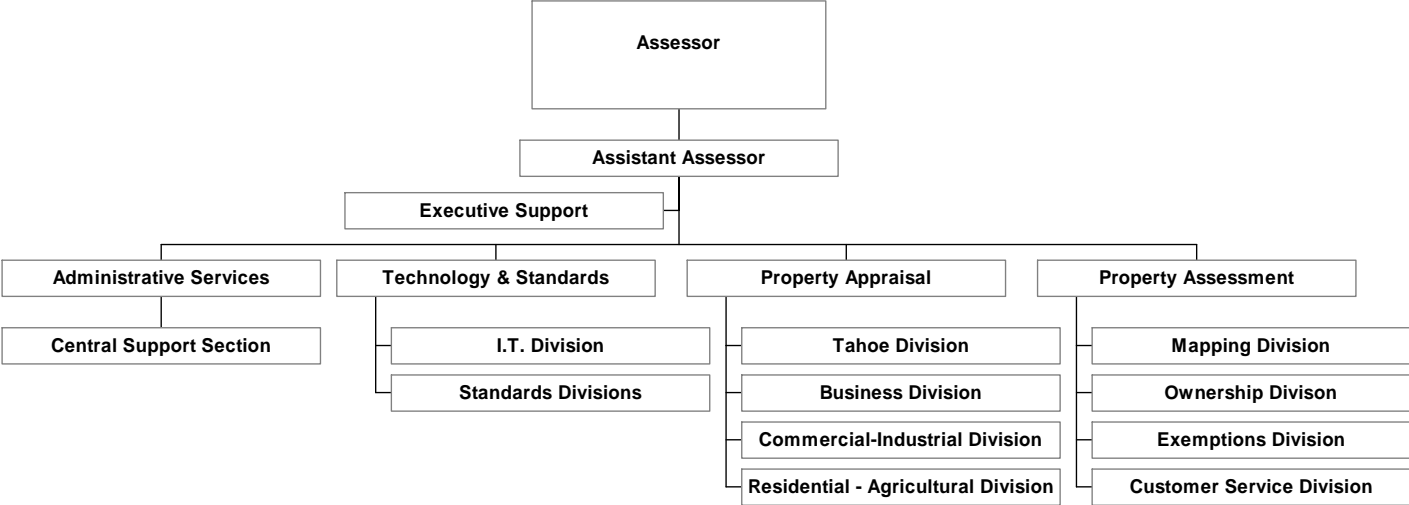
**Total Staffing:** 5.90

- **Key Intended Outcome:** Property assessment questions are answered and property information is provided to the public, government agencies and businesses.

Public Information & GIS Indicators:	Actual 2002-03	Actual 2003-04	Actual 2004-05	Projected 2005-06
# of customer telephone calls responded to per month	4,766	4,195	3,617	4,000
# of Internet page hits per month	N/A	1,621	2,376	2,100
# of public written inquiries per month	65	52	73	55
# of customer data requests responded to per month	23	8	11	12
# of labor hours for professional-level public information	5,215	4,851	7,656	4,800
# of labor hours for GIS base-map upgrades	4,264	1,672	1,783	1,500

**Program Comments:** The department's expanding website continues to increase customer access to key forms and information. Public service personnel answer over 900 calls per week and serve public service counter visitors each day. The department also provides upgrades to the GIS base-map as parcels are split and reconfigured.

# OFFICE OF THE ASSESSOR



POSITIONS: 85

**OFFICE OF THE ASSESSOR**  
**APPROPRIATION SUMMARY**  
**Fiscal Year 2005-06**

**ADMINISTERED BY: ASSESSOR**

Appropriation	FY 2004-05		FY 2005-06	
	Actual	Position Allocations	BOS Adopted Budget	Position Allocations
<b>GENERAL FUND</b> Assessor	\$ 6,599,513	85	\$ 7,769,877	85
<b>TOTAL ALL FUNDS</b>	\$ 6,599,513	85	\$ 7,769,877	85

# Assessor

## General Fund

**Fund: 100**

**Subfund: 0**

**Appropriation: 10370**

Budget Category (1)	Actual 2003-04 (2)	Actual 2004-05 (3)	Dept Req 2005-06 (4)	CEO Rec 2005-06 (5)	BOS Adopted 2005-06 (6)
<b>Salaries &amp; Benefits</b>					
1001 Employee Paid Sick Leave	197	629	3,417	3,417	3,417
1002 Salaries and Wages	3,927,511	4,085,882	4,984,540	4,778,366	4,778,366
1003 Extra Help	28,696	33,663	34,677	34,677	34,677
1005 Overtime & Call Back	30,459	22,468	50,000	50,000	50,000
1006 Sick Leave Payoff	14,206				
1007 Comp for Absence-Illness		149			
1011 Salary Savings			(267,576)		
1300 P.E.R.S.	398,719	742,972	1,041,337	989,335	989,335
1301 F.I.C.A.	299,113	322,557	381,317	371,917	371,917
1310 Employee Group Ins	590,732	677,796	753,318	753,318	753,318
1315 Workers Comp Insurance	44,122	80,458	107,755	107,755	107,755
<b>Total Salaries &amp; Benefits</b>	<b>5,333,755</b>	<b>5,966,574</b>	<b>7,088,785</b>	<b>7,088,785</b>	<b>7,088,785</b>
<b>Services &amp; Supplies</b>					
2051 Communications - Telephone	84,987	89,076	84,927	84,927	84,927
2271 Parts Installed	1,471	3,643	4,000	4,000	4,000
2290 Maintenance - Equipment	4,932	6,650	6,000	6,000	6,000
2291 Maintenance - Computer Equip	369	100	1,000	1,000	1,000
2292 Maintenance - Software		3,020			
2439 Membership/Dues	11,968	18,548	16,700	16,700	16,700
2481 PC Acquisition		17,872	132,600	66,118	66,118
2511 Printing	33,393	32,271	33,000	33,000	33,000
2523 Office Supplies & Exp	39,821	38,163	40,000	40,000	40,000
2524 Postage	47,123	43,632	50,000	50,000	50,000
2555 Prof/Spec Svcs - Purchased	148,534	67,820	103,680	103,680	103,680
2701 Publications & Legal Notices		204	3,000	3,000	3,000
2709 Rents & Leases - Computer SW	23,939	24,019	32,241	32,241	32,241
2727 Rents & Leases - Bldgs & Impr	44,221	42,254	41,905	41,905	41,905
2838 Special Dept Expense-1099 Reportable	1,026				
2840 Special Dept Expense	35,632	28,474	32,520	32,520	32,520
2844 Training	3,814	20,724	11,000	11,000	11,000
2931 Travel & Transportation	12,371	20,584	20,300	20,300	20,300
2941 County Vehicle Mileage	121,849	123,523	125,653	125,653	125,653
2965 Utilities	3,181	5,544	4,850	4,850	4,850
<b>Total Services &amp; Supplies</b>	<b>618,631</b>	<b>586,121</b>	<b>743,376</b>	<b>676,894</b>	<b>676,894</b>
<b>Fixed Assets</b>					
4451 Equipment		51,215	7,100	7,100	7,100
<b>Total Fixed Assets</b>		<b>51,215</b>	<b>7,100</b>	<b>7,100</b>	<b>7,100</b>
<b>Charges From Departments</b>					
5405 I/T Maintenance - Bldgs & Improvements	3,119	2,426	10,000	10,000	10,000
5552 I/T - MIS Services	325	65	179	179	179
5556 I/T - Professional Services	8,501	10,000	10,000	10,000	10,000
5727 I/T-Rents/Leases	19,703	22,295	25,389	25,389	25,389
5840 I/T Special Dept Expense	75				
5844 I/T Training	667	50			
<b>Total Charges From Departments</b>	<b>32,390</b>	<b>34,836</b>	<b>45,568</b>	<b>45,568</b>	<b>45,568</b>
<b>Gross Budget</b>	<b>5,984,776</b>	<b>6,638,746</b>	<b>7,884,829</b>	<b>7,818,347</b>	<b>7,818,347</b>
<b>Less: Charges to Departments</b>					
5001 Intrafund Transfers	(1,015)				
5002 I/T - County General Fund	(123,104)	(39,233)	(58,470)	(48,470)	(48,470)
<b>Total Charges to Departments</b>	<b>(124,119)</b>	<b>(39,233)</b>	<b>(58,470)</b>	<b>(48,470)</b>	<b>(48,470)</b>
<b>Net Budget</b>	<b>5,860,657</b>	<b>6,599,513</b>	<b>7,826,359</b>	<b>7,769,877</b>	<b>7,769,877</b>



# Assessor

## General Fund

**Fund: 100**

**Subfund: 0**

**Appropriation: 10370**

<b>Budget Category (1)</b>	<b>Actual 2003-04 (2)</b>	<b>Actual 2004-05 (3)</b>	<b>Dept Req 2005-06 (4)</b>	<b>CEO Rec 2005-06 (5)</b>	<b>BOS Adopted 2005-06 (6)</b>
Less: Revenues					
7458 State Aid - County Property Tax Adm Gr	(628,047)	(628,047)	(568,047)	(568,047)	
8095 SB2557-Tax Admin Fee-Districts	(755,698)	(732,346)	(750,000)	(750,000)	(750,000)
8096 SB2557-Tax Admin Fee-Cities	(415,349)	(402,772)	(420,000)	(420,000)	(420,000)
8101 Supplemental Taxes - 5%	(1,449,059)	(1,810,211)	(1,600,000)	(1,600,000)	(1,600,000)
8753 Other Sales	(29,666)	(24,098)	(21,250)	(21,250)	(21,250)
8761 Insurance Refunds		(131)			
8764 Miscellaneous Revenues	(45,731)	(51,770)	(40,600)	(40,600)	(40,600)
8780 Contributions from Other Funds		(38,581)			
Total Revenues	(3,323,550)	(3,687,956)	(3,399,897)	(3,399,897)	(2,831,850)
Net County Cost	2,537,107	2,911,557	4,426,462	4,369,980	4,938,027